

## ***Taxation statistics 2009–10***

### **Table 2D: Partnership returns**

#### **Selected items, by broad industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

##### **Notes:**

\* The symbol 'n.a.' used in this publication means not applicable or not available.

\* Totals may not equal the sum of components due to rounding.

\* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 partnership income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of partnership statistics' section in the 'Partnerships' chapter of *Taxation statistics 2009–10*.

2 The industry groups are based on the Australian and New Zealand Industrial Classification (ANZSIC) 2006 Business Register codes.

3 'Investment income recipients' statistics, previously reported in *Taxation statistics 2005–06* and all other previous year editions, are now included in this category.

4 Includes partnerships that did not state their industry and those whose stated industry was unknown.

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**Table 2D: Partnership returns**

**Selected items, by broad industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Number of partnerships	All current assets		Total assets	
	no.	no.	\$	no.	\$
Agriculture, Forestry and Fishing	101,220	72,415	12,609,422,021	77,235	58,918,650,210
Mining	520	320	395,978,593	370	1,183,323,840
Manufacturing	13,085	8,030	1,442,383,479	8,875	3,727,328,399
Electricity, Gas, Water and Waste Services	770	525	2,009,246,653	575	10,729,822,850
Construction	58,670	32,500	9,240,406,801	38,835	23,752,669,257
Wholesale Trade	7,330	4,650	1,765,641,221	5,020	3,166,277,407
Retail Trade	27,945	18,185	3,926,794,087	19,125	10,373,027,889
Accommodation and Food Services	19,120	11,305	929,440,451	12,275	6,285,398,861
Transport, Postal and Warehousing	15,830	9,120	1,157,001,055	11,195	4,130,490,981
Information Media and Telecommunications	1,295	695	412,223,167	805	6,034,016,054
Financial and Insurance Services	4,085	2,165	898,058,839	2,435	4,947,787,026
Rental, Hiring and Real Estate Services <sup>3</sup>	48,305	20,190	6,169,846,956	23,805	42,829,604,828
Professional, Scientific and Technical Services	15,545	8,915	5,761,941,074	10,185	8,425,603,564
Administrative and Support Services	13,355	5,915	337,806,515	7,605	880,075,160
Public Administration and Safety	580	320	105,617,208	365	194,611,715
Education and Training	2,555	1,245	50,584,511	1,510	196,610,214
Health Care and Social Assistance	4,310	2,940	464,770,654	3,160	2,517,304,452
Arts and Recreation Services	3,865	1,935	295,464,933	2,295	745,254,302
Other Services	18,140	11,280	671,663,128	12,455	2,392,058,472
Other <sup>4</sup>	25,865	9,075	2,414,444,557	11,425	12,235,380,384
<b>Total</b>	<b>382,400</b>	<b>221,715</b>	<b>51,058,735,903</b>	<b>249,545</b>	<b>203,665,295,865</b>

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**Table 2D: Partnership returns**

**Selected items, by broad industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	All current liabilities		Total liabilities		Proprietors' funds	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	57,325	13,093,852,412	64,060	38,285,034,838	76,455	21,502,656,680
Mining	260	228,680,684	275	336,713,777	360	841,847,429
Manufacturing	6,875	1,109,965,805	7,340	2,356,048,040	8,685	1,394,134,380
Electricity, Gas, Water and Waste Services	455	2,193,669,054	490	7,487,626,488	565	3,242,970,295
Construction	29,240	8,313,863,802	31,570	25,490,297,794	37,855	6,064,151,521
Wholesale Trade	4,020	1,131,142,220	4,285	1,879,073,021	4,935	1,258,872,970
Retail Trade	15,915	3,053,448,248	16,765	6,329,680,087	18,915	4,053,701,598
Accommodation and Food Services	10,170	1,070,984,151	10,870	3,936,611,731	12,125	2,500,234,131
Transport, Postal and Warehousing	8,285	1,454,531,658	9,180	3,257,002,049	10,890	862,816,454
Information Media and Telecommunications	510	616,402,227	560	5,917,866,956	775	114,875,860
Financial and Insurance Services	1,685	589,588,651	1,885	1,685,735,604	2,365	3,218,371,043
Rental, Hiring and Real Estate Services <sup>3</sup>	17,790	7,492,796,964	20,380	24,745,645,687	23,405	17,414,046,145
Professional, Scientific and Technical Services	7,490	3,937,366,846	7,920	6,695,555,937	9,835	1,791,418,715
Administrative and Support Services	4,490	242,197,077	5,015	2,882,535,485	7,130	353,994,511
Public Administration and Safety	275	38,285,700	290	85,837,357	360	108,778,789
Education and Training	840	42,376,217	940	123,028,572	1,440	72,888,816
Health Care and Social Assistance	2,450	1,105,721,533	2,600	1,880,560,271	3,075	650,013,483
Arts and Recreation Services	1,430	297,863,258	1,570	467,385,732	2,215	308,862,771
Other Services	9,955	552,991,470	10,490	1,459,854,135	12,235	946,149,632
Other <sup>4</sup>	5,555	2,227,508,490	7,005	6,188,464,773	11,080	6,174,303,210
<b>Total</b>	<b>185,020</b>	<b>48,793,236,467</b>	<b>203,495</b>	<b>141,490,558,334</b>	<b>244,695</b>	<b>72,875,088,433</b>

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**Table 2D: Partnership returns**

**Selected items, by broad industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Opening stock		Purchases and other costs		Closing stock	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	58,890	3,226,086,617	37,425	2,448,098,598	57,675	3,265,310,874
Mining	95	31,178,161	95	27,240,102	95	30,843,417
Manufacturing	5,640	1,182,260,101	7,500	2,733,111,312	5,535	471,852,727
Electricity, Gas, Water and Waste Services	100	5,893,779	175	206,893,085	100	5,923,951
Construction	7,715	5,030,402,068	19,275	5,485,798,944	7,630	4,899,104,385
Wholesale Trade	3,745	568,825,865	4,295	4,330,279,955	3,740	566,185,313
Retail Trade	18,675	2,026,485,057	20,530	111,203,385,312	18,540	2,151,059,774
Accommodation and Food Services	9,105	163,466,817	12,045	2,236,364,260	9,215	169,016,966
Transport, Postal and Warehousing	1,840	68,594,549	2,220	434,287,994	1,815	68,036,496
Information Media and Telecommunications	210	7,346,792	335	135,903,634	210	6,729,899
Financial and Insurance Services	445	79,502,950	470	620,953,748	425	76,038,128
Rental, Hiring and Real Estate Services <sup>3</sup>	2,505	1,552,896,250	2,655	1,321,270,266	2,425	1,364,660,128
Professional, Scientific and Technical Services	1,345	198,879,457	2,625	511,435,050	1,340	150,406,831
Administrative and Support Services	755	18,482,572	2,385	246,922,380	740	18,690,319
Public Administration and Safety	120	98,377,786	170	44,091,507	125	80,933,169
Education and Training	235	4,940,100	380	19,543,074	245	4,859,229
Health Care and Social Assistance	500	17,426,461	720	102,453,635	510	17,831,279
Arts and Recreation Services	760	24,279,366	890	83,395,887	760	24,110,536
Other Services	6,930	157,025,627	9,605	1,569,912,200	6,870	157,319,490
Other <sup>4</sup>	3,720	665,711,511	4,715	1,418,745,785	3,870	609,328,278
<b>Total</b>	<b>123,325</b>	<b>15,128,061,886</b>	<b>128,505</b>	<b>135,180,086,728</b>	<b>121,865</b>	<b>14,138,241,189</b>

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**Table 2D: Partnership returns**

**Selected items, by broad industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Trade debtors		Trade creditors		Total salary and wage expenses	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	9,655	425,113,885	11,405	468,429,613	22,845	976,717,556
Mining	95	76,768,605	80	54,816,134	90	66,363,980
Manufacturing	2,770	495,020,258	2,720	336,062,205	4,005	647,660,533
Electricity, Gas, Water and Waste Services	190	551,128,078	145	482,798,116	200	140,135,035
Construction	7,455	962,444,872	7,625	1,311,628,895	11,655	1,048,978,899
Wholesale Trade	1,875	649,921,829	1,845	495,738,748	1,940	410,312,579
Retail Trade	5,990	448,898,596	7,805	1,195,913,739	10,885	1,497,586,611
Accommodation and Food Services	1,365	35,430,769	3,030	136,669,725	9,005	953,709,505
Transport, Postal and Warehousing	1,875	158,584,696	1,870	105,693,054	3,010	402,602,036
Information Media and Telecommunications	190	172,789,130	150	410,539,248	155	213,746,458
Financial and Insurance Services	250	68,699,642	305	29,116,018	475	149,334,140
Rental, Hiring and Real Estate Services <sup>3</sup>	1,915	180,928,112	2,180	168,771,036	1,715	315,314,368
Professional, Scientific and Technical Services	3,295	2,434,646,089	2,595	724,047,000	3,480	2,339,164,153
Administrative and Support Services	1,225	94,899,855	945	41,440,283	2,380	403,303,758
Public Administration and Safety	95	6,044,166	95	5,023,504	145	26,025,297
Education and Training	200	5,149,500	185	2,586,615	465	38,416,985
Health Care and Social Assistance	725	59,549,996	780	43,270,216	1,775	449,415,570
Arts and Recreation Services	280	26,905,784	335	96,344,562	775	74,969,165
Other Services	3,410	141,781,610	3,710	106,913,909	6,095	508,160,437
Other <sup>4</sup>	1,190	279,781,071	1,265	170,238,163	2,060	260,285,205
<b>Total</b>	<b>44,055</b>	<b>7,274,486,543</b>	<b>49,065</b>	<b>6,386,040,783</b>	<b>83,155</b>	<b>10,922,202,270</b>

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**Table 2D: Partnership returns**

**Selected items, by broad industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Payments to associated persons		Intangible depreciating assets first deducted		Other depreciating assets first deducted	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	3,765	105,160,662	315	9,939,318	23,215	1,361,975,198
Mining	25	3,421,082	5	9,194,896	85	92,286,465
Manufacturing	870	76,089,412	50	1,008,263	2,300	129,267,324
Electricity, Gas, Water and Waste Services	50	2,207,056	5	292,685	160	1,030,822,629
Construction	3,115	128,137,266	205	2,812,108	8,870	319,894,021
Wholesale Trade	515	47,868,573	30	522,459	1,350	63,495,049
Retail Trade	1,920	103,181,801	95	2,807,178	5,010	163,661,819
Accommodation and Food Services	1,245	49,292,937	65	1,758,905	3,520	153,014,139
Transport, Postal and Warehousing	730	24,133,426	65	2,846,735	2,595	184,555,057
Information Media and Telecommunications	45	2,155,957	10	15,454,654	220	299,797,100
Financial and Insurance Services	145	18,221,884	10	150,230	330	9,676,648
Rental, Hiring and Real Estate Services <sup>3</sup>	465	36,668,019	50	8,581,899	2,315	246,326,737
Professional, Scientific and Technical Services	1,000	177,619,350	85	4,438,212	2,720	88,866,089
Administrative and Support Services	650	21,334,467	45	392,489	2,085	42,801,601
Public Administration and Safety	25	1,246,963	5	19,116	90	2,605,882
Education and Training	120	5,251,355	10	117,282	390	5,837,170
Health Care and Social Assistance	320	46,835,828	25	215,281	845	38,601,823
Arts and Recreation Services	180	6,378,628	15	247,468	590	15,452,199
Other Services	1,155	42,931,526	65	1,473,646	3,045	76,750,927
Other <sup>4</sup>	460	37,751,167	40	1,942,325	2,220	112,679,846
<b>Total</b>	<b>16,800</b>	<b>935,887,359</b>	<b>1,185</b>	<b>64,215,149</b>	<b>61,945</b>	<b>4,438,367,723</b>

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**Table 2D: Partnership returns**

**Selected items, by broad industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Termination value of intangible depreciating assets		Termination value of other depreciating assets		Deduction for project pool	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	270	14,477,520	9,350	1,024,230,863	55	716,956
Mining	5	121,992	45	26,128,328	0	0
Manufacturing	40	1,634,935	1,090	95,852,987	5	60,964
Electricity, Gas, Water and Waste Services	5	27,762	70	8,769,667	5	931,464
Construction	135	3,955,513	4,345	189,643,059	30	12,048,125
Wholesale Trade	25	5,334,472	625	35,324,790	5	14,686
Retail Trade	85	6,461,592	2,095	117,797,896	10	153,032
Accommodation and Food Services	70	2,657,642	1,290	127,517,890	10	97,191
Transport, Postal and Warehousing	55	2,378,630	1,610	113,705,140	5	89,422
Information Media and Telecommunications	5	62,591	80	4,388,502	5	1,985
Financial and Insurance Services	10	80,364	155	8,479,353	0	0
Rental, Hiring and Real Estate Services <sup>3</sup>	40	2,926,223	1,065	249,372,139	10	2,524,891
Professional, Scientific and Technical Services	50	1,819,258	1,030	47,405,732	15	122,569
Administrative and Support Services	30	449,854	940	20,288,382	5	44,878
Public Administration and Safety	5	12,966	45	748,193	5	704
Education and Training	5	89,902	180	5,367,653	5	12,921
Health Care and Social Assistance	15	1,058,954	275	18,924,336	5	58,837
Arts and Recreation Services	10	703,720	230	13,823,338	5	1,989
Other Services	45	789,124	1,335	69,091,917	10	106,130
Other <sup>4</sup>	35	619,059	860	91,174,102	10	151,627
<b>Total</b>	<b>920</b>	<b>45,662,073</b>	<b>26,725</b>	<b>2,268,034,267</b>	<b>190</b>	<b>17,138,371</b>

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**Table 2D: Partnership returns**

**Selected items, by broad industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Section 40-880 deduction		Small business and general business tax break		Fringe benefit employee contributions	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	275	1,123,800	23,430	640,789,608	175	1,126,512
Mining	5	5,201	65	4,598,477	5	213,209
Manufacturing	55	110,833	2,010	39,246,292	100	1,324,081
Electricity, Gas, Water and Waste Services	10	30,067,754	150	11,648,519	5	163,564
Construction	160	1,091,393	8,145	134,931,332	125	1,047,742
Wholesale Trade	40	119,010	1,070	17,392,177	110	1,741,990
Retail Trade	135	303,143	3,725	48,787,105	175	1,711,011
Accommodation and Food Services	120	671,711	2,675	33,921,152	105	635,935
Transport, Postal and Warehousing	45	1,107,455	2,230	88,713,446	20	274,359
Information Media and Telecommunications	15	519,986	185	13,659,666	5	146,868
Financial and Insurance Services	35	1,267,888	290	5,176,804	25	152,577
Rental, Hiring and Real Estate Services <sup>3</sup>	130	2,795,460	1,670	56,717,839	50	337,453
Professional, Scientific and Technical Services	125	1,423,412	2,395	34,346,291	170	1,941,135
Administrative and Support Services	35	176,456	1,560	19,699,958	35	198,304
Public Administration and Safety	5	9,343	75	878,657	5	10,296
Education and Training	5	3,199	300	2,875,252	5	15,692
Health Care and Social Assistance	35	142,042	880	15,580,979	25	205,396
Arts and Recreation Services	10	19,738	470	5,857,089	10	17,749
Other Services	45	51,057	2,675	32,982,940	50	348,698
Other <sup>4</sup>	75	1,012,955	1,510	31,626,375	40	430,796
<b>Total</b>	<b>1,360</b>	<b>42,021,836</b>	<b>55,505</b>	<b>1,239,429,958</b>	<b>1,245</b>	<b>12,043,367</b>



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**Table 2D: Partnership returns**

**Selected items, by broad industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Interest expenses overseas		Royalty expenses overseas		Deduction for environmental protection expenses	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	170	3,671,130	10	29,762	170	787,440
Mining	5	4,602	0	0	5	6,161
Manufacturing	20	311,582	5	4,236,585	10	9,560
Electricity, Gas, Water and Waste Services	5	2,147	0	0	5	1,523
Construction	70	303,594	5	221,644	30	45,755
Wholesale Trade	10	87,349	5	2,555,722	10	9,238
Retail Trade	50	448,936	5	9,562	15	31,044
Accommodation and Food Services	25	303,347	5	189,717	10	24,859
Transport, Postal and Warehousing	20	171,015	0	0	15	13,165
Information Media and Telecommunications	5	5,760,686	10	221,236,954	5	4,184
Financial and Insurance Services	5	115,412	0	0	0	0
Rental, Hiring and Real Estate Services <sup>3</sup>	15	959,257	0	0	10	8,619,795
Professional, Scientific and Technical Services	20	1,221,805	5	674,425	10	5,546
Administrative and Support Services	5	11,924	5	14,734	10	14,144
Public Administration and Safety	0	0	5	28	0	0
Education and Training	5	29,053	5	12,293	5	4,507
Health Care and Social Assistance	5	92,510	5	8,360	5	2,223
Arts and Recreation Services	5	12,895	10	1,383,300	5	5,035
Other Services	25	55,109	5	33,735	30	79,736
Other <sup>4</sup>	10	817,732	5	103,243	15	69,234
<b>Total</b>	<b>455</b>	<b>14,380,085</b>	<b>65</b>	<b>230,710,064</b>	<b>350</b>	<b>9,733,149</b>

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**Table 2D: Partnership returns**

**Selected items, by broad industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	Deduction for lost cost assets (less than \$1,000)		Deduction for general pool assets (less than 25 years)		Deduction for long life pool assets (25 years or more)	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	12,540	19,477,402	34,910	872,101,524	16,110	32,098,665
Mining	40	54,858	125	3,378,405	20	29,053
Manufacturing	1,255	2,397,905	3,595	36,509,198	580	856,648
Electricity, Gas, Water and Waste Services	90	183,773	235	5,110,644	35	46,697
Construction	5,480	8,443,369	16,695	163,434,649	1,605	1,757,382
Wholesale Trade	580	1,097,411	1,625	18,491,518	305	452,302
Retail Trade	2,285	4,092,718	5,915	45,707,447	765	1,326,692
Accommodation and Food Services	2,010	6,328,256	4,590	47,700,947	750	2,580,804
Transport, Postal and Warehousing	1,290	2,024,551	4,635	109,011,147	670	863,808
Information Media and Telecommunications	140	344,734	305	2,188,271	20	31,807
Financial and Insurance Services	130	181,640	350	2,597,965	30	35,198
Rental, Hiring and Real Estate Services <sup>3</sup>	840	4,269,907	2,445	41,278,378	520	1,977,982
Professional, Scientific and Technical Services	1,565	3,153,829	3,330	23,536,741	310	451,891
Administrative and Support Services	1,530	2,383,551	3,830	25,417,125	205	172,667
Public Administration and Safety	55	73,196	155	1,195,922	10	5,543
Education and Training	295	532,641	680	4,107,128	60	95,147
Health Care and Social Assistance	395	1,066,945	785	6,226,751	100	233,031
Arts and Recreation Services	380	770,858	925	6,935,746	140	265,087
Other Services	2,095	4,189,190	5,195	40,887,974	750	1,111,144
Other <sup>4</sup>	1,295	2,354,360	3,085	34,286,240	485	805,061
<b>Total</b>	<b>34,290</b>	<b>63,421,094</b>	<b>93,405</b>	<b>1,490,103,720</b>	<b>23,465</b>	<b>45,196,609</b>

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**Table 2D: Partnership returns**

**Selected items, by broad industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Key financial information and business and professional items	ETO Net STS income		ETO STS group turnover	
	no.	\$	no.	\$
Agriculture, Forestry and Fishing	4,575	67,591,435	4,600	176,623,413
Mining	30	417,942	30	1,112,776
Manufacturing	1,265	21,283,390	1,270	48,767,777
Electricity, Gas, Water and Waste Services	60	1,034,013	60	2,625,362
Construction	6,235	146,785,552	6,240	284,025,821
Wholesale Trade	440	5,809,595	445	16,084,409
Retail Trade	1,225	17,503,641	1,240	54,578,359
Accommodation and Food Services	805	16,461,817	815	35,978,645
Transport, Postal and Warehousing	1,635	36,223,209	1,635	71,258,714
Information Media and Telecommunications	150	2,270,730	150	5,285,832
Financial and Insurance Services	200	4,044,168	200	6,864,747
Rental, Hiring and Real Estate Services <sup>3</sup>	1,095	20,143,033	1,100	39,204,657
Professional, Scientific and Technical Services	1,890	36,015,871	1,905	66,635,510
Administrative and Support Services	3,100	71,796,201	3,100	124,239,851
Public Administration and Safety	70	1,516,977	70	3,268,448
Education and Training	445	8,153,358	445	16,834,068
Health Care and Social Assistance	280	5,898,341	280	11,891,809
Arts and Recreation Services	490	7,263,405	490	16,662,908
Other Services	1,800	34,274,490	1,800	78,783,266
Other <sup>4</sup>	2,020	30,582,861	2,030	62,930,035
<b>Total</b>	<b>27,795</b>	<b>535,070,029</b>	<b>27,910</b>	<b>1,123,656,407</b>